RECORDATION NO. 26675-FLED

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

May 8, 2008

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

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Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of May 2, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the document previously filed with the Board under Recordation Number 26675-B.

The name and address of the party to the enclosed document are:

Lessor: FirstMerit Leasing Company

c/o FirstMerit Bank 106 South Main Street Akron, OH 44308

[Lessee: The Andersons, Inc.

480 West Dussel Drive Maumee, OH 43537]

Anne K. Quinlan, Esquire May 8, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: ADN 5001.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO 26675 FILED

PARTIAL RELEASE

MAY 0 8 '08 -11 3 0 AN

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: FirstMerit Leasing Company hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

ADN 5001

The primary document(s) to which this PARTIAL release relates, are between FirstMerit Leasing Company (Lessor) and The Andersons, Inc., (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 26675-B dated December 4, 2006.

IN WITNESS WHEREOF, FirstMerit Leasing Company, has hereunto set its name, by its proper office thereunto duly authorized, this 2nd day of May 2008.

FIRST MERIT LEASING COMPANY

By: Stanly Je Reyouki

County of Summit ss

On this and day of May 2008, personally appeared Stanley-Huard, to me personally known, who, being duly sworn, did say that Ne (he/she) is the Treasurer of FirstMerit Leasing Company, and that said instrument was signed by authority of its board of directors, and Ne (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: On Luc May 100

Julia Marzano, Notary State of Ohlo My Commission Expires: 11/28/09

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 5/8/08

Robert W. Alvord